

## Article - Local Government

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§20–108.

(a) Within the period allowed in § 20–127 of this subtitle, an action to collect a tax imposed under this title may be brought in a court of competent jurisdiction.

(b) (1) Except as provided in paragraph (2) of this subsection, if a tax under this title is not paid when due, the tax collector shall request the attorney for the county or municipality to bring an action against the person responsible to pay the tax.

(2) The tax collector does not need to take action under paragraph (1) of this subsection if a lien on real property sufficiently secures the tax or a judgment in the action would not be collectible.

(c) (1) If a request is made under subsection (b) of this section, the attorney for the county or municipality shall bring the action.

(2) In an action under this section, the plaintiff shall be:

(i) the county;

(ii) the municipality; or

(iii) the tax collector authorized by law to collect the tax.

(d) If the attorney for the county or municipality and the tax collector agree that the full amount of the claim is not collectible, the attorney may:

(1) compromise the claim;

(2) accept a lesser amount; and

(3) issue a release of the claim or a satisfaction of the judgment.

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